FSA

eZ-Audits
Use-Case Specification 21:
Complete Audit Clearance Document (ACD)

Version 2.1

Revision History

Date	Version	Description	Author
07-17-2002	1.0	Final version created for 7/17 Deliverable Submission	Maja Dragnic
08-05-2002	1.1	Revised version created for deliverable re-submission	Matt Portolese
09-03-2002	1.2	Added FAC can to all pages. Name of the institution on each changed is modified into a link to the Institution Profile Page. Add "Clear Form" function on data entry screens.	
5/22/2003	2.0	Revisions throughout to reflect Release 1.0 functionality	Andre Sakaluk
3/8/2004	2.1	Revisions made to Amended ACD process to reflect Release 2.0 functionality	Ben Lopez

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Use-Case Specification:
Complete Audit Clearance Document (ACD)

1.   Complete Audit Clearance Document (ACD) Form

1.1   Brief Description

Audit Resolution Specialist creates Audit Clearance Document (ACD) when resolving a compliance audit. The ACD summarizes ED's management determinations on the findings in an audit report, and outlines the audited institution's financial responsibilities for repayment of liabilities. The management determinations are described in a greater detail in the Final Audit Determination (FAD) letter, which is completed at the same time as the ACD. The ACD is one of two documents that are required to officially close the audit report. The other document is the Deficiency Data Input Form (DDIF), which identifies the institution's audit findings by deficiency codes. The Audit Resolution Specialist must make sure that the total amount of liabilities on DDIF is equal to the total amount recoverable on the ACD.

Groups other than Case Team also use this form for their purposes. ACD consists of two parts. First Part has three sections and it is used for a single institution. Second Part has one section and it is used for multiple institutions where each institution has a different TIN (Tax Identification Number). When the Audit Resolution Specialist completes ACD, he/she sends it (together with FAD and DDIF) to the Co-Team Leader for approval.

2.   Flow of Events

2.1   Basic Flow

1)   Audit Resolution Specialist actor logs into the system
The System verifies the user's role of "Audit Resolution Specialist" through the Log In process. See Extension Point – Use Case 3 for details of the Log In process.

2)   System displays Audit Resolution Specialist Home Page
See Extension Point – Use Case 15 for details of the Audit Resolution Specialist Home Page.

3)   Audit Resolution Specialist actor selects to view a compliance audit
See Extension Point – Use Case 15 for details of the selecting a particular institutional record.

4)   System displays information for the selected compliance audit
See Extension Point – Use Case 15 for details of the selecting a particular institutional record.

5)   Audit Resolution Specialist actor selects "Complete ACD" function
Audit Resolution Specialist actor selects "Complete ACD" function.

6)   System displays a page where Audit Resolution Specialist actor can select the type of ACD
(On each ACD page, on the top of the page, are displayed:
>   Institution Name (which is the link to the Institution Profile Page)
>   OPEID
>   ACD
>   FAC ACN)

System displays a page where Audit Resolution Specialist actor can select the type of ACD to be

completed. There are two types of ACD:
1. ACD for Single Institution
2. ACD for Multiple Institutions

7) Audit Resolution Specialist actor selects type of ACD to complete

Audit Resolution Specialist actor selects type of ACD to complete.
(Basic Flow describes the way in which actor completes ACD for single institution. Completion of ACD for multiple institutions is described in Alternative Flow 2.2.1.)

8) System displays data entry page for ACD

System displays a data entry page for ACD for Single Institution. Fields are grouped into four main sections: fields for general information (Type of ACD), fields for Summary of Resolution Actions (information related to costs), fields related to Better Use of Funds (these fields are entered only for OIG audits), and fields related to Accounting information.

There are "Save", "Generate ACD" and "Reset" functions.

9) The system automatically selects the type of ACD as "Original"

The system automatically selects the type of ACD as "Orignial" if no other ACD has yet been completed. Values which are displayed:

1. Original (auto-populalted)

2. Amended

3. Revised ACD

4. Revised FAD

5. Compromise Settlement

(Actor can select only one value).

10) System saves the entry

System saves the entry.

11) Audit Resolution Specialist enters values and selects save option

Audit Resolution Specialist enters values into the following fields on ACD data entry page:

Finding Numbers/Non-Monetary
Amount Recommended by Audit/Questioned Cost
Amount Recommended by Audit/Unsupported Cost
Amount Recommended by Audit/Other Recoveries
Original ACD/Questioned Costs
Original ACD/Unsupported Costs
Original ACD/Other Recoveries
Original ACD/Deduct: Amount Not Recoverable
Original ACD/Add: Additional Amount Recommended by Action Official
Total Number of Findings
List Open Finding Numbers
Original ACD/Amounts Already Recovered
Original ACD/Adjustment at Auditee Site
Original ACD/Other
DUNS Number

Document Number
Fund Code
Project Code
Object Class
Amount to be Collected
Reviewing Official
Approving Official
OGC Clearance (if needed)
Comments

Field Number (as stated on the paper copy of ACD)[1]	Field Name

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[1] Fields numbers stated in this Use Case correspond to the number on paper copy of Audit Control Document.

Field Number (as stated on the paper copy of ACD)[1]	Field Name

Audit Resolution Specialist selects the Save option.

12) System saves the values entered by Audit Resolution Specialist
System saves the values entered by Audit Resolution Specialist

13) Audit Resolution Specialist selects "Generate ACD" function
Audit Resolution Specialist selects "Generate ACD" function.

14) System performs edit checks, makes calculations and displays generated ACD

14.1

System calculates following values and displays those values in the following fields:

Fields Number	Field Name	Formula
	Total (Amount Recommended by Audit)	14+15+16
	Total (Original ACD)	18+19+20
	Total Amount Recoverable (Original ACD)	21+23-22
	Total Deductions (Original ACD)	25+26+27
	Net Amount to be Collected (Original ACD)	24-28
	Net Amount to be Collected	53+59

14.2

System populates the following fields:

Field Number	Field Name
	Audit Control Number
	Auditee Name
	Date
	State
	OPE ID
	TIN

14.3

System checks if a corresponding Deficiency Data Input Form (DDIF) has been created yet. The DDIF has been created and the value in field number 24 (Total Amount Recoverable) on ACD equals to the total of the values entered in Specialist Liability fields on DDIF.

(If DDIF was not created, there is no edit checks that System performs.
If DDIF was created, System checks if the value in field number 24 (Total Amount Recoverable) on ACD equals to the total of the values entered in Specialist Liability fields on DDIF. If those values are not the same, the message is displayed informing the Audit Resolution Specialist, further explain in Alternative Flow 2.2.6 and 2.2.7.)

14.4
System checks the value entered into fields 43 ("List Open Finding Numbers"). This value is zero. (Field 43 – Open Findings Numbers – must have entry of "0". All findings must be resolved before the audit can be closed). (What happens when this value is not zero is explained in Alternative Flow 2.2.8).

14.5
System displays generated ACD. There are the Modify function and a Save function.

15) Audit Resolution Specialist selects Save function and closes ACD
Audit Resolution Specialist selects Save function and closes ACD

16) System sets a flag
System sets a flag indicating that the ACD has been created.

2.2 Alternative Flows

2.2.1 Audit Resolution Specialist completes ACD for multiple institutions

(The only difference between the ACD for single institution and ACD for multiple institutions is that Audit Resolution Specialist needs to complete more information in ACD for multiple institutions (second page of ACD), and that there are more edit checks when the form is completed).

Steps 1 – 6 are same as in the Basic Flow.

7) Audit Resolution Specialist actor selects type of ACD to complete
Audit Resolution Specialist actor selects type of ACD to complete – ACD for Multiple Institutions.

8) System displays data entry page for ACD
System displays a data entry page for ACD for Multiple Institutions. Fields are grouped into four main sections: fields for general information (Type of ACD), fields for Summary of Resolution Actions (information related to costs), fields related to Better Use of Funds (these fields are entered only for OIG audits and are not required), and fields related to Accounting information.
There are "Clear Form", "Save", and "Generate ACD" functions.

Steps 9 – 10 are same as in the Basic Flow.

11) Audit Resolution Specialist enters values and selects save option

In addition to information entered in Step 11 in the Basic Flow, Audit Resolution Specialist enters following information in the section named "Section 3 Accounting Information – Detail":

Field Number (as stated on the paper copy of ACD)[2]	Field Name
	DUNS NUMBER
	Document Number
	Fund Code
	Project Code
	Object Class
	Amount to be Collected
	Comments

Steps 12 and 13 are same as in the Basic Flow.

14) System performs edit checks, makes calculations and displays generated ACD

Same as in the Basic Flow, plus:

System calculates the same values as in the basic flow plus the total value of all the entries in field 70 (Net Amount to be collected.

System checks that Net Amount To be Collected is the same in all places. System verifies that all amounts are the same (amount in field 29 = amount in filed 60 = amount on page 2 (field is not numbered)).

Steps 15 and 16 are same as in the Basic Flow.

2.2.2   Audit Resolution Specialist actor completes ACD for an OIG audit

Audit Resolution Specialist actor completes ACD for an OIG audit in the same way as described in the basic flow but the actor also completes Section 2 "Better Use of Fund".
Thus, the only difference is in step 11 where Audit Resolution Specialist enters information into following fields in the Section 2 "Better Use of Fund" (in addition to the fields stated in the step 11 in the Basic Flow):

Field Number	Field Name
	Finding Numbers
	Amount Recommended by Audit
	Management Decision/Original ACD
	Management Decision/Amended ACD

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[2] Fields numbers stated in this Use Case correspond to the number on paper copy of Audit Control Document.

2.2.3 ACD needs to be amended as a result of an appeal and no previous amendments have been made

Audit Resolution Specialist might need to amend ACD as a result of an appeal.

Steps 1 – 2 are same as in the Basic Flow.

3) Audit Resolution Specialist selects "Search" function
Audit Resolution Specialist selects "Search" function in order to search for the Compliance Audit that must be amended.

4) System displays data entry page for the "Search" function
System displays a series of fields a User can enter search criteria into in order to search for the Compliance Audit to be amended.

5) ARS actor enters values and selects the "Search" option from bottom of page
User begins search

6) System re-displays Search page with all matching records for supplied Search criteria
The system redisplays the same data entry fields for search, but also displays a list of all records that match the previously searched criteria

7) ARS actor locates and selects the Compliance Audit containing the ACD to be amended

8) System displays the Submission Summary Page for the Compliance Audit
System displays a read-only version of the Submission Summary Page.

9) ARS actor selects the ACD link from the left navigation bar
User selects the ACD link in order to access the ACD to be amended

10) System displays the generatedACD form that needs amendment
System displays the generated ACD form the Audit Resolution Specialist needs to amend. All fields on the page are read only. At the bottom of the page, there is an "Amend" button.

11) ARS actor selects the Amend button.
User selects the Amend button in order to access the data entry form to amend the ACD.

12) Steps 8 – 10 are same as in the Basic Flow.
However, the ARS actor no longer has the option to select "Original" from ACD type, as a new Original cannot be created.

13) Audit Resolution Specialist actor enters values and selects Save option

In addition to the fields that the Audit Resolution Specialist actor enters in the step 11 in the Basic Flow, Audit Resolution Specialist enters values into following fields:

Field Number (as stated on the paper copy of ACD)[3]	Field Name

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[3] Fields numbers stated in this Use Case correspond to the number on paper copy of Audit Control Document.

Field Number (as stated on the paper copy of ACD)[3]	Field Name
	Questioned Cost/Amended ACD
	Unsupported Cost/Amended ACD
	Other Recoveries/Amended ACD
	Amount Not Recoverable/Amended ACD
	Additional Amount Recommended by Action Official
	Amounts Already Recovered
	Adjustment at Auditee Site
	Other: (Explain Below)

Audit Resolution Specialist actor selects the Save option.

14) Steps 12 and 13 are same as in the Basic Flow.

15) System performs edit checks, makes calculations and displays generated ACD
In addition to actions described in Step 14 in the Basic Flow,

System calculates values in following fields:

Fields Number	Field Name	Formula
	Total (Amended ACD)	30+31+32
	Total Amount Recoverable (Amended ACD)	33+35-34
	Total Deductions (Amended ACD)	37+38+39
	Net Amount To Be Collected (Amended ACD)	36-40
	Net Amount To Be Collected (Amended ACD)	53+59

 System checks that the amount in field 60 (Net to be Collected) must equal to the value in field 41. During edit checks, the system checks whether or not a corresponding Amended DDIF has yet been created (rather than simply checking for any DDIF).

17) Steps 15 and 16 are same as in the Basic Flow.

18) System displays the ACD History page
The system displays the ACD History page, which contains links to all ACD versions for this Compliance Audit (Original and all Amendeds), along with date/time stamps for when each was created, submitted to Co-Team Lead for Approval and approved by Co-Team Lead.

19) ARS actor selects "Send to Co-Team Lead" from left navigation bar
The system will always display the "Send to Co-Team Lead" button once the process for Amending an ACD begins, regardless of whether a corresponding DDIF has yet been created.

20) System checks if a corresponding DDIF has yet been created
If an Amended DDIF has been created, the system sends the Amended Audit Resolution Package to

the Co-Team for approval. Both the ACD History and DDIF History pages are updated with date/time stamps reflecting their current status. The "Send to Co-Team Lead" button is removed from the left navigation bar. If the Amended DDIF has not yet been created, the system displays a message to the user that the Amended DDIF has yet to be created, and the ACD cannot be sent for approval until an Amended DDIF has been created. Extension Point – See UC 20 "Complete DDIF" for further details.

2.2.3.1 ACD needs to be amended as a result of an appeal and previous amendments already have been created

Steps 1-9 of Alternate Flow 2.2.3 are the same

9) System displays the ACD History page
The system displays the ACD History page, with links to each ACD created for this Compliance Audit, containing date/time stamps for each entry.

10) ARS actor selects the link of the most recent Amended ACD
The user selects the most recent Amended ACD in order to create a new Amended ACD

11) System displays the generated form of the most recent Amended ACD
System displays the generated ACD form the Audit Resolution Specialist needs to amend. All fields on the page are read only. At the bottom of the page, there is an "Amend" button.

12) Steps 8 – 10 are same as in the Basic Flow.
However, the ARS actor no longer has the option to select "Original" from ACD type, as a new Original cannot be created.

13) The system automatically populates the Amended fields
The system will automatically populates the Amended fields with data from the previous Amended ACD. The ARS user makes the necessary changes to the data as needed.

Steps 13 – 20 of the Alternate Flow 2.2.3 are the same

2.2.4 Audit Resolution Specialist needs to save entered information before generating ACD

Audit Resolution Specialist may need to exit the ACD before entering all necessary information and generating ACD. There will be Save function on the ACD Data Entry page in order to accommodate this need.

2.2.5 Audit Resolution Specialist needs to modify generated ACD

After the Audit Resolution Specialist completes and generates ACD, Audit Resolution Specialist may need to modify the ACD. There will be Modify function on the Generated ACD in order to accommodate this need. By selecting Modify function, the system will display Data Entry page where the actor can make any necessary changes.

2.2.6 Amounts on the ACD and DDIF are different (value in the field 24 on the ACD does not equal to the total value of the amounts entered into Specialist Liability fields on the DDIF)

Steps 1 – 14.2 are same as in the Basic Flow.

System checks if the Deficiency Data Input Form (DDIF) has been created yet. DDIF has been created and the total of the values entered in Specialist Liability fields on DDIF does not equal to the the value in field number 24 (Total Amount Recoverable) on ACD. System displays error message to the Audit Resolution Specialist stating that the two values do not equal to each other.

The actor may next go back to modify ACD or exit ACD screens and go back to DDIF screens in order to make changes.

There is a Save function.

2.2.7   *Deficiency Data Input Form (DDIF) was not created before ACD*

Steps 1 – 14.2 are same as in the Basic Flow.

14.3)
System checks if the Deficiency Data Input Form has been created yet. The Deficiency Data Input Form has not been created yet.

Steps 14.5,15 and 16 are same as in the Basic Flow.

2.2.8   *Audit Resolution Specialist enters value other than zero into field number 43 (List of Open Finding Numbers)*
(This entry must be 0. All findings must be resolved before the audit can be closed.)

All the steps are the same as in the Basic Flow except the step 14.4 which is as follows:

System checks the value entered into fields 43 ("List Open Finding Numbers"). This value is different than zero. System displays an error message warning the Audit Resolution Specialist that this value represent the number of open findings and that all findings must be closed before the audit can be closed.

3.   Special Requirements

3.1   Sending Audit Resolution Package to Co-Team Lead for Approval

An ARS user may not send an ACD or DDIF to a Co-Team Lead for approval unless a corresponding DDIF or ACD has been created. This applies to both Original and Amended ACD/DDIFs.

4.   Preconditions

4.1   Audit Resolution Specialist is logged in the eZ-Audits system

4.2   Audit Resolution Specialist has the rights to complete ACD

Audit Resolution Specialist has the rights to complete ACD. Co-Team leader also has those rights. Financial Analyst have the rights to view created ACD. Financial Analyst cannot edit any information on the ACD.

5.   Postconditions

5.1   ACD is completed and ready to be sent to the Co-Team leader for approval

6. Extension Points

6.1 List of requirements that relate to this use case

GEN1023: The system will provide a field to capture Questioned Cost.

GEN1024: The system will provide a field to capture Unsupported Cost.

GEN1025: The system will provide a field to capture Other Recoveries.

GEN1026: The system will provide a field to capture Non Monetary.

GEN1027: The system will provide a field to capture Not Recoverable.

GEN1028: The system will provide a field to capture Additional Amount Recommended by Action Official.

GEN1029: The system will provide a field to capture Total Recoverable.

GEN1030: The system will provide a field to capture Already Recovered.

GEN1031: The system will provide a field to capture Adjustments at Auditee Site.

GEN1032: The system will provide a field to capture Other.

GEN1033: The system will provide a field to capture Net to be Collected.

GEN1038: The system will provide a field to capture Document Number.

GEN1039: The system will provide a field to capture Fund Code.

GEN1040: The system will provide a field to capture Project Code.

GEN1041: The system will provide a field to capture Object Code.

GEN1052: The system will provide Case Team users the ability to edit Audit Clearance Document (ACD).

GEN1053: The system will provide view access to ED users for the ACD.

GEN1054: The system will have edit checks to verify that the amounts entered on the ACD and DDIF are equal.

GEN1055: The System will allow the ARS to generate a standard Audit Clearance Document (ACD) form to be customized with data input for each institution.

GEN1056: The ACN Template will have following fields pre-populated in the heading:

GEN1057: Audit Control Number

GEN1058: Original Date

GEN1059: Date

GEN1060: Auditee Name

GEN1061: State

GEN1062: OPEID

GEN1063: TIN

GEN1064: The System will record the date that the ACN was created. This will be stored in the database to be displayed on the Tracking Report for audit trail purposes.

GEN1020: The system will track the ACD liability amounts.

6.1.1   Release 2.0

RES AUDIT R20452: The system will allow a Resolution User to record multiple ACDs for a Compliance Audit record.

RES AUDIT R20685: The system will allow an unlimited umber of ACD/DDIF amendments.

RES AUDIT R20686: The system will allow users to access all amended versions and original ACDs.

RES AUDIT R20687: The system will include original creation date/time stamps and amended date/time stamps for Amended ACDs.

RES AUDIT R20688: The system will allow analysts to create amended ACDs and new DDIFs after an original Audit Package has been archived.

RES AUDIT R20689: The system will require amended Resolution Packages to be sent to Co-Team Leads for approval before being archived.

6.2   Use Case 3 "Login to System"

This use case provides a detailed explanation of the Login process.

6.3   Use Case 15 "Select an Institution"

This use case explains the Case Team User's ability to see their assigned queue and select an institution.